

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

<b>In re:</b>  <b>W.R. GRACE &amp; CO., <i>et al.</i>,</b>  <b>Debtors.</b>	<b>§ § § § § §</b>	<b>Chapter 11</b>  <b>Jointly Administered</b> <b>Case No. 01-01139 (KJC)</b>
---	--	--

**FEE AUDITOR'S FINAL REPORT REGARDING THE THIRD QUARTERLY AND  
FINAL FEE APPLICATION OF PHILLIPS, GOLDMAN & SPENCE, P.A.  
FOR THE PERIOD OF MAY 24, 2004 THROUGH FEBRUARY 3, 2014**

This is the final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceedings, regarding the Third Quarterly and Final Fee Application of Phillips, Goldman & Spence, P.A. for the Period of May 24, 2004 through February 3, 2014 (the "Application").

**BACKGROUND**

1. Phillips, Goldman & Spence, P.A. ("PG&S"), was retained as local counsel to David T. Austern, the former Future Asbestos PI Claimants' Representative, and was subsequently retained as local counsel to Roger Frankel, Mr. Austern's successor.<sup>1</sup> In the Application, PG&S seeks approval of fees and expenses as follows: fees totaling \$3,085.50 and expenses totaling \$27.37 for its services from January 1, 2014 through February 3, 2014 (the "Fifty-Second Interim Period");<sup>2</sup> and

---

<sup>1</sup>Roger Frankel succeeded Mr. Austern as the Future Claimants' Asbestos PI Representative upon Mr. Austern's passing on May 16, 2013.

<sup>2</sup>Although this is PG&S' third quarterly fee application as Roger Frankel's counsel, the period covered in the application coincides with the Fifty-Second Interim Period.

final approval of fees totaling \$1,013,240.00<sup>3</sup> and expenses totaling \$61,067.70<sup>4</sup> for its services from May 24, 2004 through February 3, 2014 (the "Final Application Period").

2. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time and expense entries included in the exhibits to the Application, for compliance with 11 U.S.C. § 330, Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2014, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, Issued January 30, 1996 (the "U.S. Trustee Guidelines"), as well as for consistency with precedent established in the United States Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals.

## **DISCUSSION**

### **Fifty-Second Interim Period**

3. We had no issues with, or objections to, PG&S' fees and expenses for the Fifty-Second Interim Period, and thus we did not send an initial report to PG&S.

---

<sup>3</sup>We note that the total of the fees requested in PG&S' 40 prior fee applications, plus the compensation sought for the Fifty-Second Interim Period, is \$1,013,924.50. It appears that PG&S has deducted from this amount all of the reductions ordered by the Court for the prior periods, which periods are discussed in more detail in paragraph 5, to arrive at the figure it seeks of \$1,013,240.00. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

<sup>4</sup>We note that the total of the expenses requested in PG&S' 40 prior fee applications, plus the expenses sought for the Fifty-Second Interim Period, is \$61,067.70. There have been no reductions ordered by the Court for the prior periods, which periods are discussed in more detail in paragraph 5, and thus PG&S has deducted no sums from this amount to arrive at the figure it seeks of \$61,067.70. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

4. Thus, we recommend approval of \$3,085.50 in fees and \$27.37 in expenses for PG&S' services for the Fifty-Second Interim Period.

**Prior Interim Applications**

5. We note that we previously filed the following final reports for PG&S' prior interim applications, which final reports we incorporate by reference herein, and we also note the following orders that ruled on PG&S' prior interim fee applications:

13<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirteenth Interim Period (Docket #7013), filed on or about November 22, 2004, in which we recommended approval of fees totaling \$5,034.50. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirteenth Period, dated January 26, 2005 (Docket #7622).

14<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Fourteenth Interim Period (Docket #7982), filed on or about March 8, 2005, in which we recommended approval of fees totaling \$10,863.00 and expenses totaling \$1,722.87. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Fourteenth Interim Period, dated March 22, 2005 (Docket #8081).

15<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Fifteenth Interim Period (Docket #8561), filed on or about June 6, 2005, in which we recommended approval

of fees totaling \$20,646.00 and expenses totaling \$1,018.20. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Fifteenth Period, dated June 29, 2005 (Docket #8728).

16<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Sixteenth Interim Period (Docket #9387), filed on or about September 12, 2005, in which we recommended approval of fees totaling \$16,747.50 and expenses totaling \$2,665.29. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Sixteenth Period, dated September 27, 2005 (Docket #9513).

17<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Seventeenth Interim Period (Docket #11168), filed on or about November 28, 2005, in which we recommended approval of fees totaling \$13,901.00 and expenses totaling \$1,598.79. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Seventeenth Period, dated December 21, 2005 (Docket #11402).

18<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Eighteenth Interim Period (Docket #12019), filed on or about March 9, 2006, in which we recommended approval of fees totaling \$25,658.50 and expenses totaling \$420.57. These recommendations were adopted in the Order Approving Quarterly Fee

Applications for the Eighteenth Period, dated March 27, 2006 (Docket #12121).

19<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Nineteenth Interim Period (Docket #12525), filed on or about May 25, 2006, in which we recommended approval of fees totaling \$23,140.50 and expenses totaling \$153.38. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Nineteenth Period, dated June 16, 2006 (Docket #12660).

20<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twentieth Interim Period (Docket #13183), filed on or about September 8, 2006, in which we recommended approval of fees totaling \$20,182.00 and expenses totaling \$1,421.01. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twentieth Period, dated September 26, 2006 (Docket #13298).

21<sup>st</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-First Interim Period (Docket #13963), filed on or about December 8, 2006, in which we recommended approval of fees totaling \$13,278.00 and expenses totaling \$4,384.36. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-First Period, dated December 19, 2006 (Docket

#14069).

22<sup>nd</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Second Interim Period (Docket #14868), filed on or about March 15, 2007, in which we recommended approval of fees totaling \$30,594.00 and expenses totaling \$1,597.70. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Second Period, dated May 3, 2007 (Docket #15494).

23<sup>rd</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Third Interim Period (Docket #16037), filed on or about June 13, 2007, in which we recommended approval of fees totaling \$33,336.00 and expenses totaling \$1,314.03. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Third Period, dated June 20, 2007 (Docket #16105).

24<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Fourth Interim Period (Docket #16786), filed on or about September 10, 2007, in which we recommended approval of fees totaling \$37,085.50 and expenses totaling \$1,028.38. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Fourth Period, dated September 25, 2007 (Docket #16916).

25<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Fifth Interim Period (Docket #17542), filed on or about December 4, 2007, in which we recommended approval of fees totaling \$54,596.50 and expenses totaling \$2,627.26. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Fifth Period, dated December 13, 2007 (Docket #17629).

26<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Sixth Interim Period (Docket #18176), filed on or about February 29, 2008, in which we recommended approval of fees totaling \$40,104.50 and expenses totaling \$2,207.66. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Sixth Period, dated March 12, 2008 (Docket #18270).

27<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Seventh Interim Period (Docket #18887), filed on or about June 9, 2008, in which we recommended approval of fees totaling \$39,915.50 and expenses totaling \$2,256.33. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Seventh Period, dated June 23, 2008 (Docket #18989).

28<sup>th</sup> Period: Fee Auditor's Final Report Regarding Fee Application of Phillips, Goldman

& Spence, P.A., for the Twenty-Eighth Interim Period (Docket #19355), filed on or about August 21, 2008, in which we recommended approval of fees totaling \$60,078.00 and expenses totaling \$2,296.10, reflecting our recommended reduction of \$160.00 in fees, as further explained in paragraph 3 of that final report. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Eighth Period, dated October 1, 2008 (Docket #19663).

29<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Ninth Interim Period (Docket #20150), filed on or about November 26, 2008, in which we recommended approval of fees totaling \$33,861.00 and expenses totaling \$2,298.75. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Ninth Period, dated December 17, 2008 (Docket #20283).

30<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirtieth Interim Period (Docket #21063), filed on or about March 21, 2009, in which we recommended approval of fees totaling \$27,323.00 expenses totaling \$2,666.07. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirtieth Period, dated April 2, 2009 (Docket #21173).

31<sup>st</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirty-First Interim Period (Docket



#22047), filed on or about June 10, 2009, in which we recommended approval of fees totaling \$34,403.00 and expenses totaling \$1,608.81. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirty-First Period, dated July 7, 2009 (Docket #22354).

32<sup>nd</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Thirty-Second Interim Period (Docket #23240), filed on or about September 15, 2009, in which we recommended approval of fees totaling \$56,699.50 and expenses totaling \$2,764.55. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirty-Second Period, dated September 28, 2009 (Docket #23352).

33<sup>rd</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Thirty-Fourth Interim Period (Docket #24438), filed on or about March 11, 2010, in which we recommended approval of fees totaling \$57,460.00 and expenses totaling \$2,418.33. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirty-Fourth Period, dated March 19, 2010 (Docket #24470).

34<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-First Interim Period (Docket #28070), filed on or about December 2, 2011, in which we recommended approval of fees totaling \$103,561.50 and expenses

totaling \$1,372.56. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-First Period, dated December 14, 2011 (Docket #28150).

35<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-First Interim Period (Docket #28070), filed on or about December 2, 2011, in which we recommended approval of fees totaling \$25,559.00 and expenses totaling \$2,835.06. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-First Period, dated December 14, 2011 (Docket #28150).

36<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-First Interim Period (Docket #28070), filed on or about December 2, 2011, in which we recommended approval of fees totaling \$27,180.00 and expenses totaling \$1,896.21. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-First Period, dated December 14, 2011 (Docket #28150).

37<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-First Interim Period (Docket #28070), filed on or about December 2, 2011, in which we recommended approval of fees totaling \$8,370.00 and expenses totaling \$249.61. These recommendations were adopted in the Order

Approving Quarterly Fee Applications for the Forty-First Period, dated December 14, 2011 (Docket #28150).

38<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-First Interim Period (Docket #28070), filed on or about December 2, 2011, in which we recommended approval of fees totaling \$13,980.00 and expenses totaling \$84.30. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-First Period, dated December 14, 2011 (Docket #28150).

39<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-First Interim Period (Docket #28070), filed on or about December 2, 2011, in which we recommended approval of fees totaling \$5,655.00 and expenses totaling \$59.20. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-First Period, dated December 14, 2011 (Docket #28150).

40<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-First Interim Period (Docket #28070), filed on or about December 2, 2011, in which we recommended approval of fees totaling \$26,373.50 and expenses totaling \$222.15, reflecting our recommended reduction of \$475.00 in fees, as further explained in footnote 14 of that final report. These

recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-First Period, dated December 14, 2011 (Docket #28150).

41<sup>st</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-First Interim Period (Docket #28070), filed on or about December 2, 2011, in which we recommended approval of fees totaling \$32,337.00 and expenses totaling \$207.21. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-First Period, dated December 14, 2011 (Docket #28150).

42<sup>nd</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-Second Interim Period (Docket #28548), filed on or about February 20, 2012, in which we recommended approval of fees totaling \$7,384.00 and expenses totaling \$212.76. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-Second Period, dated March 23, 2012 (Docket #28705).

43<sup>rd</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-Third Interim Period (Docket #28900), filed on or about May 9, 2012, in which we recommended approval of fees totaling \$21,194.00 and expenses totaling \$7,615.34. These recommendations were adopted in the Order Approving

Quarterly Fee Applications for the Forty-Third Period, dated June 14, 2012 (Docket #29054).

44<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-Fourth Interim Period (Docket #29449), filed on or about August 13, 2012, in which we recommended approval of fees totaling \$15,222.00 and expenses totaling \$35.47. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-Fourth Period, dated October 19, 2012 (Docket #29746).

45<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-Fifth Interim Period (Docket #29988), filed on or about December 4, 2012, in which we recommended approval of fees totaling \$10,808.00 and expenses totaling \$1,891.30. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-Fifth Period, dated December 11, 2012 (Docket #30036).

46<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-Sixth Interim Period (Docket #30382), filed on or about March 7, 2013, in which we recommended approval of fees totaling \$10,452.00 and expenses totaling \$967.17. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-Sixth Period, dated March 27, 2013

(Docket #30440).

47<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-Seventh Interim Period (Docket #30840), filed on or about July 17, 2013, in which we recommended approval of fees totaling \$7,352.00 and expenses totaling \$869.67. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-Seventh Period, dated July 31, 2013 (Docket #30907).

48<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-Eighth Interim Period (Docket #31080), filed on or about September 6, 2013, in which we recommended approval of fees totaling \$12,148.50 and expenses totaling \$1,034.51, reflecting our recommended reduction of \$49.50 in fees, as further explained in footnote 16 of that final report. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-Eighth Period, dated September 24, 2013 (Docket #31158).

49<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-Ninth Interim Period (Docket #31404), filed on or about November 26, 2013, in which we recommended approval of fees totaling \$15,213.00 and expenses totaling \$1,041.07. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Forty-Ninth Period, dated December 17,

2013 (Docket #31482).

50<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Fiftieth Interim Period (Docket #31838), filed on or about March 11, 2014, in which we recommended approval of fees totaling \$6,534.00 and expenses totaling \$1,101.49. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Fiftieth Period, dated March 31, 2014 (Docket #31963).

51<sup>st</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Fifty-First Interim Application Period (Docket #32197), filed on or about May 13, 2014, in which we recommended approval of fees totaling \$5,923.50 and expenses totaling \$876.81. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Fifty-First Period, dated May 23, 2014 (Docket #32216).

6. We have reviewed the final reports and orders allowing fees and expenses for the prior interim periods, and we do not believe there is any reason to change any of the amounts awarded for the prior interim periods.

## CONCLUSION

7. Thus, we recommend final approval of \$1,013,240.00<sup>5</sup> in fees and \$61,067.70<sup>6</sup> in expenses for PG&S' services for the Final Application Period.

Respectfully submitted,

**WARREN H. SMITH & ASSOCIATES, P.C.**



By: \_\_\_\_\_

Warren H. Smith  
Texas State Bar No. 18757050

2235 Ridge Road, Suite 105  
Rockwall, Texas 75087  
214-698-3868  
214-722-0081 (fax)  
whsmith@whsmithlaw.com

**FEE AUDITOR**

---

<sup>5</sup>We note that the total of the fees requested in PG&S' 40 prior fee applications, plus the compensation sought for the Fifty-Second Interim Period, is \$1,013,924.50. It appears that PG&S has deducted from this amount all of the reductions ordered by the Court for the prior periods, which periods are discussed in more detail in paragraph 5, to arrive at the figure it seeks of \$1,013,240.00. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

<sup>6</sup>We note that the total of the expenses requested in PG&S' 40 prior fee applications, plus the expenses sought for the Fifty-Second Interim Period, is \$61,067.70. There have been no reductions ordered by the Court for the prior periods, which periods are discussed in more detail in paragraph 5, and thus PG&S has deducted no sums from this amount to arrive at the figure it seeks of \$61,067.70. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.



**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 28th day of June, 2014.

A handwritten signature in blue ink, appearing to read "W-H Smith", is positioned above a horizontal line.

---

Warren H. Smith

## **SERVICE LIST**

### **Notice Parties**

#### **The Applicant**

John C. Phillips  
Phillips, Goldman & Spence, P.A.  
1200 North Broom Street  
Wilmington, DE 19806

#### **The Debtors**

Richard Finke  
Assistant General Counsel  
W.R. Grace & Co.  
7500 Grace Drive  
Columbia, MD 21044

#### **United States Trustee**

Richard Schepacarter  
Office of the United States Trustee  
844 King Street, Lockbox 35, Room 2207  
Wilmington, DE 19801

#### **Counsel for the Debtors**

John Donley  
Adam Paul  
Kirkland & Ellis LLP  
300 North LaSalle Street  
Chicago, IL 60654

Laura Davis Jones, Esq.  
James E. O'Neill  
Pachulski Stang Ziehl & Jones LLP  
919 North Market Street, 17th Floor  
P.O. Box 8705  
Wilmington, DE 19899-8705

#### **Counsel to the Official Committee of Unsecured Creditors**

Denise Wildes  
Stroock & Stroock & Lavan  
180 Maiden Lane  
New York, NY 10038-4982

Michael R. Lastowski  
Duane Morris LLP  
222 Delaware Avenue, Suite 1600  
Wilmington, DE 19801

#### **Counsel to the Official Committee of Property Damage Claimants**

Scott L. Baena  
Jay Sakalo  
Bilzin, Sumberg, Baena, Price & Axelrod  
1450 Brickell Avenue, Suite 2300  
Miami, FL 33131

Michael B. Joseph  
Theodore J. Tacconelli  
Lisa Coggins  
Ferry & Joseph, P.A.  
824 Market Street, Suite 904  
Wilmington, DE 19801

#### **Counsel to the Official Committee of Personal Injury Claimants**

Elihu Inselbuch  
Rita Tobin  
Caplin & Drysdale  
600 Lexington Avenue, 21<sup>st</sup> Floor  
New York, NY 10022-6000

Marla R. Eskin  
Mark Hurford  
Kathleen Campbell Davis  
Campbell & Levine, LLC  
222 Delaware Avenue, Suite 1620  
Wilmington, DE 19801

#### **Counsel to the Official Committee of Equity Holders**

Philip Bentley  
David E. Blabey, Jr.  
Kramer Levin Naftalis & Frankel  
1177 Avenue of the Americas  
New York, NY 10036

Teresa K.D. Currier  
Saul Ewing LLP  
222 Delaware Avenue  
P.O. Box 1266  
Wilmington, DE 19899